## 2005 IA 1040 Schedule A

## Iowa Itemized Deductions

If you itemize deductions, attach a copy of this schedule or a copy of the Federal Schedule A to your return.

Name(s) as show	vn o	on page 1 of the IA 1040	Social Secu	urity Nu	ımber
NOTE: If you h	ave	Federal Bonus Depreciation, please see the 2005 Expanded Instructions on our Web s	ite.		
		Do not include health insurance premiums deducted on IA 1040, line 18.			
Medical and	1.	Medical and dental expenses 1.	.00		
Dental	2.	Multiply the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus			
Expenses		depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here2.	00		
	3.	Subtract line 2 from line 1. If less than zero, enter zero.		3	.00
Taxes	4.	State and Local (Check only one box):	,		
You		a  Other state and local income taxes. Do not include lowa Income Tax.			
Paid		Include School District Surtax and EMS Surtax paid in 2005 OR4.			
		b General sales taxes only from line 5b of the Federal Schedule A.			
	1	Real estate taxes 5			
	6.	Personal property taxes, including vehicle registration	00		
		Other taxes. List the type and amount			
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.		8	.00
Interest	9a	Home mortgage interest and points reported on Federal form 1098	.00		
You	9b	Home mortgage interest not reported on Federal form 1098	.00		
Paid	10	Points not reported on Federal form 1098	00		
	11.	Investment interest. Attach Federal form 4952 if required	00		
	12	Add lines 9a-11. Enter total here.		12	.00
	13	Contributions by cash or check	.00		
Gifts		Other than by cash or check. You must attach Federal form 8283 if more than \$500 14.			
to		Carryover from prior year (as adjusted for disallowance of Bonus Depreciation) 15.			
Charity	1	Add lines 13 through 15. Enter total here.		16.	.00
Casualty/Theft	-	Casualty or theft loss(es). Attach Federal form 4684			
Loss	18	Unreimbursed employee expenses. Attach Federal form 2106 or 2106-EZ if required 18.	00		
Job Expenses		Tax preparation fees			
and Misc.		Other expenses. List type and amount			
Deductions	21				
Deductions		Multiply the amount of Federal form 1040*, line 38 as adjusted for disallowance of bonus			
		depreciation, from line 14 of the IA 1040* by 2% (.02). Enter the result here 22.	.00		
	23	Subtract line 22 from line 21. Enter the total. If less than zero, enter zero.		23	.00
Other Misc.	┤—				
Deductions	24	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.		24	.00
Total	25	If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation,			
Itemized		from line 14 of the IA 1040 is \$145,950 or less (\$72,975 or less if married filing separately	Γ		
Deductions		for Federal tax purposes), add lines 3, 8, 12, 16, 17, 23, and 24, and enter the total here	L	25	.00
		If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation,			
		from line 14 of the IA 1040* is more than \$145,950 (\$72,975 if married filing separately			
		for Federal tax purposes), you must complete the lowa Itemized Deductions Worksheet, 41-104,			
		to calculate your total deductions.			
		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040			
Proration		mplete lines 26 through 30 ONLY if you are using filing status 3 or 4. SPOUS			YOU
of		Enter the lowa net income of both spouses from IA 1040, line 26			
Deductions		Total lowa net income, add columns 26a and 26b. Enter the total here.			
Between		Divide the amount on line 26a by the amount on line 27. Enter the percentage here.			
Spouses		Multiply line 25 by the percentage on line 28. Enter here and on IA 1040, line 39, Col. A	(YOU)	29	.00
	30	Subtract line 29 from line 25. Enter here and on IA 1040, line 39, Col. B. If you are using filing status 4, enter this amount on line 39, Col. A of your spouse's return	(SPOUSE)	30	.00
	* If	you filed Federal 1040A, see line 21; if Federal 1040EZ, see line 4.			



## 2005 IA 1040 Schedule B

## Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040	So	cial Security Number

NOTE: You must report all taxable interest and dividends on IA 1040, even if you are not required to complete Schedule B.

PART I:

INTEREST

INCOME

You must complete this part if you received more than \$1,500 in interest in 2005. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; State and municipal bonds (see instructions for IA 1040, line 2, Taxable interest Income), and interest from tax refunds. Do not report interest from Federal securities.

For each payer, indicate the type of account. If the interest was earned by you, check the column labeled "Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.

Interest Income. List Names of All Payers.

Name of Payer		ne for each	AMOUNT	
Nume of Fayer	Taxpayer	Spouse	Joint	AMOUNT
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
Total Taxable Interest Income.	•			
Add the amounts; enter here and on IA 1040, line 2				.00

PART II:

You must complete this part if you received more than \$1,500 in gross dividends in 2005. Deduct that portion of any net dividend from mutual funds that is attributable to Federal securities.

DIVIDEND

INCOME

For each payer, indicate the type of account. If the dividends were earned by you, check the column labeled "Taxpayer." If the dividends were earned by your spouse, check "Spouse." If the dividends were earned jointly, check "Joint." Check only one for each payer.

Dividend Income. List Names of All Payers.

Name of Payer Check of Taxpayer			heck one for each payer xpayer   Spouse   Joint		
				.00	
				.00	
				.00	
				.00	
				.00	
				.00	
				.00	
				.00	
				.00	
				.00	
				.00	
				.00	
				.00	
				.00	
Total Taxable Dividend Income. Add the amounts; enter here and on IA 1040, line 3			.00		